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4 **UNITED STATES DISTRICT COURT**
5 **DISTRICT OF NEVADA**

6
7 SCOTT R. MARTIN,

8 Petitioner,

9 vs.

10 NINA E. OLSON,

11 Respondent.
12

3:17-cv-00474-RCJ-VPC

ORDER

13 Plaintiff Scott Martin filed this *pro se* Petition for a writ of mandamus ordering Nina
14 Olson, the National Taxpayer Advocate, to respond to various inquiries. He demanded that she
15 investigate certain “procedural irregularities” by employees of the Internal Revenue Service
16 (“IRS”) and report her findings to him. Plaintiff disclaimed any desire for a taxpayer assistance
17 order. The United States moved to dismiss for lack of subject matter jurisdiction, sovereign
18 immunity, and failure to state a claim. The Court granted the motion for lack of subject matter
19 jurisdiction.

20 Plaintiff appealed. He also filed two motions to amend in this Court, seeking to join the
21 Commissioner of the IRS as a defendant. The Court denied the motions because Plaintiff could
22 not amend adjudicated claims, and the Court would not reconsider dismissal, because Plaintiff
23 had not sufficiently alleged mandamus jurisdiction over the Commissioner.
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1 Plaintiff has now filed a motion for a preliminary injunction asking the Court to order the
2 IRS to cease publication of IRS Publication No. 1 ("Taxpayer Bill of Rights") because it is
3 "materially false, fictitious, [and] fraudulent." Because no claims remain, however, Plaintiff
4 necessarily cannot show a likelihood of success on the merits, even if the motion pertained to a
5 claim he previously brought, which it does not.

6 **CONCLUSION**

7 IT IS HEREBY ORDERED that the Motion for a Preliminary Injunction (ECF No. 26) is
8 DENIED.

9 IT IS SO ORDERED.

10 Dated this May 22, 2018.

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13 ROBERT C. JONES
14 United States District Judge
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